

- [Till innehåll](#)
- [Till navigationen](#)
- [Teckenspråk](#)
- [Other languages](#)
- [Kontakta oss](#)
- [Logga in](#)

Search

- [Privat](#)
- [Företag](#)
- [Föreningar](#)
- [Offentliga aktörer](#)
- [Om oss](#)

[Logga in](#)

[Sök](#)

Sök

Sök

Meny

[Privat](#)

[Företag](#)

[Föreningar](#)

[Offentliga aktörer](#)

[Om oss](#)

[Other languages](#)

[In English \(Engelska\)](#)

[Individuals and employees](#)

[Declaring Taxes - for individuals](#)

[Tax account - Pay tax](#)

[Reporting a change of address](#)

[Moving to Sweden](#)

[Living in Sweden](#)

[New in Sweden and will be employed here](#)

[Application for special income tax for non-residents](#)

[Do you participate in a Stock Incentive Plan?](#)

[Stock Awards](#)

[Stock Purchase Plans](#)

[Cash Bonus](#)

[Convertibles](#)

[Call Options](#)

[Options that qualify as securities](#)

[Stock Options](#)

[RSUs — Restricted Stock Units](#)

[SARs — Stock Appreciation Rights](#)

[Synthetic Options that qualify as securities](#)

[Warrants](#)

[Warrants conditioned with employment](#)

[Liability for taxation](#)

[Locally employed embassy staff](#)

[Marginal tax](#)

[SINK – special income tax for foreign residents](#)

[Social Security Agreement](#)

[Swedish residents working abroad](#)

[Moving from Sweden](#)

[Retrieve company information](#)

[Congestion tax](#)

Search

[Information for individuals in connection to the coronavirus](#)

[Protected identity](#)

[Coordination numbers](#)

[Filing tax returns for residential houses](#)

[Businesses and employers](#)

[More on Skatteverket](#)

[Contact us](#)

[Submitting e-invoices to us](#)

[News 2024](#)

[Webinars](#)

[Collaboration](#)

[اَرَبِيْكَ \(Arabiska\)](#)

[Bosanski, hrvatski, srpski \(Bosniska, kroatiska, serbiska\)](#)

[Davvisámegiella, Julevsámegiella, Áarjelsaemien \(Samiska\)](#)

[Auf Deutsch \(Tyska\)](#)

[En español \(Spanska\)](#)

[Eesti \(Estniska\)](#)

[En Français \(Franska\)](#)

[ייִדיש \(Jiddisch\)](#)

[Meänkieli \(Vårt språk\)](#)

[فارسی \(Persiska\)](#)

[Po polsku \(Polska\)](#)

[Romanés \(Romani\)](#)

[Русский \(Ryska\)](#)

[Soomaali \(Somaliska\)](#)

[سۆرانی \(Sorani\)](#)

[Suomeksi \(Finska\)](#)

[Türkçe \(Turkiska\)](#)

[Українська \(Ukrainska\)](#)

[ትግርኛ \(Tigrinska\)](#)

[دري \(Dari\)](#)

[Teckenspråk](#)

[New in Sweden and will be employed here](#)

Other languages

[Individuals and employees](#)

- [Declaring Taxes - for individuals](#)
- [Tax account - Pay tax](#)
- [Reporting a change of address](#)
- [Moving to Sweden](#)
- [Living in Sweden](#)

[New in Sweden and will be employed here](#)

- [Application for special income tax for non-residents](#)

[Do you participate in a Stock Incentive Plan?](#)

- [Stock Awards](#)
- [Stock Purchase Plans](#)
- [Cash Bonus](#)
- [Convertibles](#)
- [Call Options](#)
- [Options that qualify as securities](#)
- [Stock Options](#)
- [RSUs — Restricted Stock Units](#)
- [SARs — Stock Appreciation Rights](#)
- [Synthetic Options that qualify as securities](#)
- [Warrants](#)
- [Warrants conditioned with employment](#)
- [Liability for taxation](#)
- [Locally employed embassy staff](#)

- [Marginal tax](#)
- [SINK – special income tax for foreign residents](#)
- [Social Security Agreement](#)
- [Swedish residents working abroad](#)
- [Moving from Sweden](#)
- [Retrieve company information](#)
- [Congestion tax](#)
- [Information for individuals in connection to the coronavirus](#)
- [Protected identity](#)
- [Coordination numbers](#)
- [Filing tax returns for residential houses](#)
- [Businesses and employers](#)
- [More on Skatteverket](#)
- [Contact us](#)
- [Submitting e-invoices to us](#)
- [News](#)
- [Webinars](#)
- [Collaboration](#)
- [...](#)
- » [In English \(Engelska\)](#)
- » [Individuals and employees](#)
- » [New in Sweden and will be employed here](#)
- » Do you participate in a Stock Incentive Plan?

[Listen](#)

Do you participate in a Stock Incentive Plan?

Below, you can read about different stock incentive plans and how they are taxed.

Stock Incentive Plans

The plans are granted mainly to the key employees. The employers purpose is to recruit, keep and motivate personnel.

Most kinds of incentive programmes are related to equity and the size of the remuneration is linked to the development of the exchange rate of the shares. Some examples are restricted stock, ESPP, stock awards, options, warrants, employee stock options and SARs.

It is common that the agreement between you as an employee and the issuer of the incentive program is that you receive a right to acquire a security in the future on favourable terms. Normally, that you remain employed by the company or stay within the group for a certain number of years.

In Swedish tax legislation the term security is used as a generic term for shares, call options, warrants, claims and similar rights. There is no pronounced definition in Swedish civil or tax law for the term security.

What did you receive?

Is it a security or does your agreement imply a right to acquire a security in the future?

An analysis of the contents of your agreement at grant will determine when the benefit is taxed. Thus, it is important that you read your agreement carefully.

In Swedish Tax Law the main rule is that salary, remunerations, benefits and any other income received in your employment is taxed as ordinary income.

Benefit of securities

A taxable benefit will occur when you receive a security for free or on favourable terms from your employer or principal. The value of the benefit is the difference between the fair market value and what you have paid for the security.

Actual acquisition — restricting conditions

A security is an unconditional right to receive payment or delivery. The holder has an unrestricted right of free disposal. If the agreement between the issuer and the holder contains restrictions such as continuous employment as a condition for the purchase of shares, etc., the acquisition will occur when the restrictions expire.

Different kinds of Incentive Plans and how they are taxed

The most common forms are as follows:

- [Stock Awards](#)
- [Stock Purchase Plans](#)
- [Cash Bonus](#)
- [Convertibles](#)
- [Options that qualify as securities](#)
- [Stock Options](#)

- [RSUs — Restricted Stock Units](#)
- [SARs - Stock Appreciation Rights](#)

Escrow account

An escrow account is an account for deposition of assets with an independent third party until certain terms of the agreement has been fulfilled.

Escrow accounts are often used in connection with the sale of a business.

It is the account where part of the purchase sum is deposited during a certain period to ensure that the purchaser will be compensated if commitments made upon signing the agreement do not agree with actual circumstances.

The consideration as such is determined when the disposal occurs and is not dependent on future conditions. The part of the consideration reserved on an escrow account shall be taxed when the disposal is made, i.e., at the same time.

This allocation is not regarded as an additional payment that will be taxed when paid.

Liability to inform

You must inform the employer in writing that you have exercised your option. This will enable the employer to fulfil the obligations to pay employer contributions and to submit a statement of income. You have to inform the employer as regards the size of the benefit and the date you exercised your options. The information must be submitted not later than the month after you have exercised your options. The information must be delivered to the employer that has made it possible for you to participate in the incentive programme.

Additional information in the box “Övriga upplysningar”

If you are uncertain as to how your Incentive Plans will be taxed you should inform the Local Tax Agency about this in your tax return form. You should also supply additional information and/or circumstances that might give the Local Tax Agency an opportunity to make an analysis. If you have followed instructions from your employer or counsellor which, at a later point, appear to be wrong it is your own responsibility that the information in your tax return form is correct.

Kontakta oss

[0771-567 567](tel:0771-567567)

- [Kontakt och öppettider](#)

Hitta snabbt

- [E-tjänster och blanketter](#)

- [Jobba hos oss](#)
- [Om webbplatsen](#)
- [Kakor \(cookies\)](#)
- [API:er och öppna data](#)
- [Rättslig vägledning](#) [External link](#).
- [Behandling av personuppgifter](#)
- [Facebook](#)
- [X \(tidigare Twitter\)](#)

Aktuellt

[Därför kan din flyttanmälan dra ut på tiden](#)

Det finns olika anledningar till att handläggningen av en flyttanmälan kan dra u...

[Grönt avdrag för batterier](#)

Skatteverket har publicerat ett nytt ställningstagande gällande skattereduktion ...

[Betala din kvars katt senast 12 juli om du fick besked i april](#)

Den som fick sitt skattebesked i april och har skatt att betala ska göra det sen...

- [Fler nyheter](#)

Tillsammans gör vi samhället möjligt

[Hoppa till innehållet](#) [Om webbplatsen, tillgänglighetsinformation](#) [Startsida](#) [Direkt till nyheter](#) [Sökfunktionen](#) [Frågor och svar](#) [Direkt till kontakta oss](#) [Så behandlar vi dina personuppgifter](#) [Direkt till teckenspråk](#) [Direkt till other languages](#)

Skatteverket

[skatteverket.se](#)

[Till toppen](#)